

Conduct Audit Workpaper Report

Client Name: Akash & co

Audit No: CUST0003/AUD/2024-2025/00003Q1 - Statutory Audit

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| Workpaper Name: | Test WP |
| Created By and Date: | Reviewer1, 05/08/2025 |
| Workpaper No: | CUST0003/AUD/2024-2025/00003Q1/WP013 |
| Reviewed By and Date: | , |
| Type of Test: | Inquiry, Inspection |
| Status: | Open |
| Exceeded Materiality: | Yes |
| Auditor Hours Spent: | 10 |
| Notes/Steps: | * Notes/Steps |
| Deviations/Exceptions Noted: | * Deviations/Exceptions Noted |
| Critical Audit Matter(CAM): | * Critical Audit Matter (CAM) |
| Conclusion: | * Conclusion |
| Attachments: | 0 |
| Workpaper Name: | WP_Balance check |
| Created By and Date: | Reviewer1, 04/08/2025 |
| Workpaper No: | CUST0003/AUD/2024-2025/00003Q1/WP012 |
| Reviewed By and Date: | , |
| Type of Test: | Examination, Inquiry, Inspection, Observation, Substantive Testing |
| Status: | Open |
| Exceeded Materiality: | Yes |
| Auditor Hours Spent: | 10 |
| Notes/Steps: | Notes/Steps |
| Deviations/Exceptions Noted: | Deviations/Exceptions Noted |
| Critical Audit Matter(CAM): | Critical Audit Matter (CAM) |
| Conclusion: | Conclusion |
| Attachments: | 0 |
| Workpaper Name: | Audit procedure25 |
| Created By and Date: | Admin, 29/07/2025 |
| Workpaper No: | CUST0003/AUD/2024-2025/00003Q1/WP011 |
| Reviewed By and Date: | , |
| Type of Test: | |

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| Status: | WIP |
| Exceeded Materiality: | Yes |
| Auditor Hours Spent: | 1 |
| Notes/Steps: | Nil25 |
| Deviations/Exceptions Noted: | Deviations noted25 |
| Critical Audit Matter(CAM): | CAM25 |
| Conclusion: | conclusion25 |
| Attachments: | 0 |
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| Workpaper Name: | Subsequent Events 2 |
| Created By and Date: | Reviewer1, 11/07/2025 |
| Workpaper No: | CUST0003/AUD/2024-2025/00003Q1/WP010 |
| Reviewed By and Date: | Reviewer1, 15/07/2025 |
| Type of Test: | Examination |
| Status: | Open |
| Exceeded Materiality: | Yes |
| Auditor Hours Spent: | 2 |
| Notes/Steps: | sa |
| Deviations/Exceptions Noted: | sa |
| Critical Audit Matter(CAM): | sa |
| Conclusion: | sa |
| Attachments: | 0 |
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| Workpaper Name: | Test Fees12345 |
| Created By and Date: | Admin, 09/07/2025 |
| Workpaper No: | CUST0003/AUD/2024-2025/00003Q1/WP009 |
| Reviewed By and Date: | , |
| Type of Test: | Examination, Inquiry |
| Status: | WIP |
| Exceeded Materiality: | No |
| Auditor Hours Spent: | 100 |
| Notes/Steps: | Notes/Steps |
| Deviations/Exceptions Noted: | Deviations/Exceptions Noted |
| Critical Audit Matter(CAM): | Critical Audit Matter (CAM) |
| Conclusion: | Conclusion |
| Attachments: | 0 |
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| Workpaper Name: | 12345 |
| Created By and Date: | Admin, 06/07/2025 |
| Workpaper No: | CUST0003/AUD/2024-2025/00003Q1/WP008 |

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| Reviewed By and Date: | , |
| Type of Test: | Examination, Inquiry |
| Status: | Open |
| Exceeded Materiality: | Yes |
| Auditor Hours Spent: | 10 |
| Notes/Steps: | * Notes/Steps |
| Deviations/Exceptions Noted: | * Deviations/Exceptions Noted |
| Critical Audit Matter(CAM): | * Critical Audit Matter (CAM) |
| Conclusion: | * Conclusion |
| Attachments: | 0 |
| Workpaper Name: | Test Fees |
| Created By and Date: | Admin, 05/07/2025 |
| Workpaper No: | CUST0003/AUD/2024-2025/00003Q1/WP007 |
| Reviewed By and Date: | Reviewer1, 14/07/2025 |
| Type of Test: | Examination, Inquiry |
| Status: | Open |
| Exceeded Materiality: | Yes |
| Auditor Hours Spent: | 1 |
| Notes/Steps: | test... |
| Deviations/Exceptions Noted: | test... |
| Critical Audit Matter(CAM): | test... |
| Conclusion: | test... |
| Attachments: | 0 |
| Workpaper Name: | sub |
| Created By and Date: | Admin, 01/07/2025 |
| Workpaper No: | CUST0003/AUD/2024-2025/00003Q1/WP006 |
| Reviewed By and Date: | , |
| Type of Test: | Examination |
| Status: | Open |
| Exceeded Materiality: | Yes |
| Auditor Hours Spent: | 2 |
| Notes/Steps: | step1 |
| Deviations/Exceptions Noted: | Deviations |
| Critical Audit Matter(CAM): | CAM |
| Conclusion: | Conclution1 |

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| Attachments: | 0 |
| Workpaper Name: | Asset Fee |
| Created By and Date: | Admin, 01/07/2025 |
| Workpaper No: | CUST0003/AUD/2024-2025/00003Q1/WP005 |
| Reviewed By and Date: | , |
| Type of Test: | Examination, Inquiry |
| Status: | Open |
| Exceeded Materiality: | Yes |
| Auditor Hours Spent: | 3 |
| Notes/Steps: | FEES |
| Deviations/Exceptions Noted: | FEES |
| Critical Audit Matter(CAM): | FEES |
| Conclusion: | FEES |
| Attachments: | 0 |
| Workpaper Name: | Bank Money |
| Created By and Date: | Admin, 01/07/2025 |
| Workpaper No: | CUST0003/AUD/2024-2025/00003Q1/WP004 |
| Reviewed By and Date: | , |
| Type of Test: | Examination |
| Status: | Open |
| Exceeded Materiality: | Yes |
| Auditor Hours Spent: | 2 |
| Notes/Steps: | working... |
| Deviations/Exceptions Noted: | working... |
| Critical Audit Matter(CAM): | working... |
| Conclusion: | working... |
| Attachments: | 0 |
| Workpaper Name: | Subsequent Events |
| Created By and Date: | Admin, 01/07/2025 |
| Workpaper No: | CUST0003/AUD/2024-2025/00003Q1/WP003 |
| Reviewed By and Date: | , |
| Type of Test: | Examination |
| Status: | Open |
| Exceeded Materiality: | Yes |
| Auditor Hours Spent: | 2 |
| Notes/Steps: | check2222 |
| Deviations/Exceptions Noted: | check |

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| Critical Audit Matter(CAM): | check ok |
| Conclusion: | check |
| Attachments: | 0 |
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| Workpaper Name: | Related Party Transactions |
| Created By and Date: | Admin, 01/07/2025 |
| Workpaper No: | CUST0003/AUD/2024-2025/00003Q1/WP002 |
| Reviewed By and Date: | , |
| Type of Test: | Examination, Inquiry |
| Status: | Open |
| Exceeded Materiality: | Yes |
| Auditor Hours Spent: | 1 |
| Notes/Steps: | demo |
| Deviations/Exceptions Noted: | demo |
| Critical Audit Matter(CAM): | demo |
| Conclusion: | demo |
| Attachments: | 0 |
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| Workpaper Name: | Cash and Bank |
| Created By and Date: | Admin, 28/06/2025 |
| Workpaper No: | CUST0003/AUD/2024-2025/00003Q1/WP001 |
| Reviewed By and Date: | , |
| Type of Test: | Inspection |
| Status: | Open |
| Exceeded Materiality: | Yes |
| Auditor Hours Spent: | 3 |
| Notes/Steps: | test... |
| Deviations/Exceptions Noted: | test |
| Critical Audit Matter(CAM): | test... |
| Conclusion: | test |
| Attachments: | 1 |
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